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Attorneys for Official Committee
of Unsecured Creditors

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF CALIFORNIA
SACRAMENTO DIVISION

In re:

MATTERHORN GROUP, INC.,
Debtor.

VITAFREZE FROZEN
CONFECTIONS, INC.,
Debtor.

DELUXE ICE CREAM
COMPANY,
Debtor.

- ☒ Affects ALL DEBTORS
☐ Affects only MATTERHORN GROUP, INC.
☐ Affects only VITAFREZE FROZEN CONFECTIONS, INC.
☐ Affects only DELUXE ICE CREAM COMPANY

Lead Case No. 10-39672-A-11

Jointly Administered with
Case Nos. 10-39664 and 10-39670

Chapter 11 Cases

**EXHIBIT LIST TO THE
SUBMISSION OF SEVENTH
PROFESSIONAL FEE
STATEMENT FOR DOWNEY
BRAND LLP FOR THE PERIOD
OF JANUARY 1, 2011 THROUGH
MARCH 31, 2011**

[NO HEARING REQUIRED]

<u>Exhibit No.</u>	<u>Description of Exhibit</u>	<u>Page Nos.</u>
1.	Detail of all fees and expenses incurred by Downey Brand	2-10

INVOICEApril 18, 2011
Invoice No. 409546
Page: 1

For Services Rendered Through March 31, 2011

Re: Matterhorn Group USBC ED#10-39672-11-MSM
Our Matter No. 41063.00000

Date	Description	Atty	Hours	Rate	Amount
<u>Phase B100 - Chapter 11</u>					
<u>Task B110 - Case Administration</u>					
01/05/11	Phone call with counsel for PMF receiver regarding allegations of estate officer wrongdoing.	JPD	0.70	360.00	252.00
01/10/11	Review and analyze the responses to the motions for administrative expenses.	SWC	0.70	225.00	157.50
01/12/11	Prepare for, conduct, follow up after, conference call with Ron Bender and Richard Adler regarding outstanding case issues.	JPD	0.70	360.00	252.00
01/14/11	Prepare for upcoming hearings, review and analysis of all pleadings, outline Committee positions, review and analysis of court's tentative rulings on pending matters.	JPD	1.00	360.00	360.00
01/18/11	Prepare for, conduct, follow up after, hearings on multiple matters in bankruptcy court.	JPD	1.50	360.00	540.00
01/31/11	Phone calls and emails to/from Richard Adler, Todd Arnold, regarding administrative claim issues.	JPD	0.50	360.00	180.00
02/01/11	Email from Nate Bell regarding anonymous accusation letter and potential regularities, response from Jen Loving regarding same, review available financial information to support Mr. Bell's responses (.5); conduct brief legal research regarding estate representatives fiduciary duties, applicable to involvement with estate needs as well as with respect to potential irregularities (1.0); email from Aimee Galindo regarding same (.1).	JPD	1.60	360.00	576.00
02/01/11	Receipt, review, analysis of MOR.	JPD	0.30	360.00	108.00

IDENTIFICATION
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94 0438033THIS ACCOUNT IS NOW DUE
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A LATE CHARGE
WILL BE ADDED.

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Date	Description	Atty	Hours	Rate	Amount
02/16/11	Receipt, review, analysis, of multiple proposed orders on previously resolved motions, emails to/from Ron Bender, Richard Adler regarding same; emails to/from Ron Bender regarding professional fee calculations and make and respond to same; receipt, review, analysis of research memorandum on lack of administrative priority for Union ERISA-withdrawal liability claim.	JPD	2.00	360.00	720.00
03/21/11	Attention to multiple case matters, including review and approval of pending orders to upload, review and analysis of FDF sale hold-back claim analysis, emails and conference call regarding same.	JPD	1.20	360.00	432.00
Total for Task B110:					\$ 3,577.50
<u>Task B120 - Asset Analysis and Recovery</u>					
01/31/11	Receipt, review, analysis, of Gary Doyle note and related recapitalization documents.	JPD	0.90	360.00	324.00
Total for Task B120:					\$ 324.00
<u>Task B150 - Meeting of Creditors</u>					
01/12/11	Prepare and circulate agenda for upcoming Committee conference call, emails to Committee members regarding same, work on notes for meeting to update Committee on outstanding case issues.	JPD	0.70	360.00	252.00
01/13/11	Emails to/from Committee member with case update and action items.	JPD	0.50	360.00	180.00
01/13/11	Prepare for, conduct, follow up after, meeting of creditors committee and call with committee member.	JPD	1.00	360.00	360.00
Total for Task B150:					\$ 792.00
<u>Task B160 - Fee/Employment Applications</u>					
01/04/11	Review, finalize and edit applications for reimbursement of individual committee members expenses in preparation for filing.	SWC	0.70	225.00	157.50
02/04/11	Receipt, review, analysis of Sherwood and Levene Neal Knudsen applications, review prior cash collateral budgets to determine amounts budgeted compared to sought.	JPD	0.50	360.00	180.00

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Date	Description	Atty	Hours	Rate	Amount
03/09/11	Draft sixth interim fee application.	SWC	1.20	225.00	270.00
Total for Task B160:					\$ 607.50
<u>Task B210 - Business Operations</u>					
01/20/11	Review cash use spreadsheet and proposed going forward budget prepared by Nate Bell, prepare for, conduct, follow up after, conference call with Nate Bell, Richard Adler, Ron Bender, regarding budget and outstanding case issues.	JPD	1.00	360.00	360.00
02/07/11	Email from Nathan Bell and review detail of draft September and October MOR's.	JPD	0.90	360.00	324.00
02/11/11	Receipt, review, analysis, of Sep. and Oct. 2010 MOR's, compare to draft versions previously circulated.	JPD	0.50	360.00	180.00
02/28/11	Preparation for and attendance at the hearing on motion to authorize use of cash collateral and approval of proposed budget.	SWC	1.40	225.00	315.00
Total for Task B210:					\$ 1,179.00
<u>Task B230 - Financing</u>					
01/31/11	Prepare for, attend, follow up after, hearing on continued use of cash collateral (.5); review budget, form of proposed order, emails to/from Richard Adler and Ron Bender regarding same (.4).	JPD	0.90	360.00	324.00
Total for Task B230:					\$ 324.00
<u>Task B270 - Litigation</u>					
01/04/11	Phone calls with Judy Thompson and Greg Nuti regarding allegations of insider misconduct, scope of potential investigation.	JPD	1.00	360.00	360.00
01/06/11	Phone call with Greg Nuti, PMF receiver counsel, regarding case issues and insider allegations, download and review pleadings filed in receivership case.	JPD	1.00	360.00	360.00
01/13/11	Work on insider investigation issues including review of SOFA to determine prepetition payments to insiders, others of unknown origin; phone call with counsel for PMF Receiver (SBA) regarding same.	JPD	1.00	360.00	360.00
Total for Task B270:					\$ 1,080.00

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Date	Description	Atty	Hours	Rate	Amount
<u>Task B310 - Claims Administration and Objections</u>					
01/07/11	Review current administrative claims filed, prepare for upcoming hearing on approval of same.	JPD	1.10	360.00	396.00
01/10/11	Prepare for, conduct, follow up after, hearing on administrative expense claim.	JPD	1.50	360.00	540.00
01/11/11	Further review of administrative expense claims to gauge objections, and supporting documents and Debtor responses; email from Richard Adler detailing additional potential claims.	JPD	1.50	360.00	540.00
01/11/11	Email from Todd Arnold with administrative claim spreadsheet tracking and review same, and compare to internal tracking and review administrative claims filed for potential objections (1.8); email from Richard Adler regarding additional administrative claims and comparison of Bank tracking and letters from potential administrative claimants and review same (.6).	JPD	2.40	360.00	864.00
01/11/11	Review and analyze the recent administrative expense claims filed.	SWC	1.30	225.00	292.50
01/12/11	Conduct initial legal research regarding propriety of administrative status sought by Union claim for unfunded pension liability.	JPD	1.80	360.00	648.00
01/14/11	Prepare for, conduct, follow after, conference call with Tania Moyron regarding administrative claims issues and further hearing preparation.	JPD	0.60	360.00	216.00
01/31/11	Work on analysis of objection to Union ERISA-liability claim and conduct legal research in support of opposition to same.	JPD	3.70	360.00	1,332.00
02/01/11	Receipt, review, analysis, of Debtor responses to administrative claim motions, begin work on joinder or filing in response to same.	JPD	0.80	360.00	288.00
02/02/11	Prepare for, conduct, follow up after, conference call with Bank and Debtor's counsel regarding preference issues; emails to/from Ron Bender and Richard Adler regarding same.	JPD	0.50	360.00	180.00

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Date	Description	Atty	Hours	Rate	Amount
02/07/11	Prepare joinder/replies to debtors' opposition to admin claims of ADM and Norse, review relevant pleadings in support and in opposition, edit and file pleadings.	JPD	1.10	360.00	396.00
02/14/11	Prepare for, conduct, follow up after, hearings on administrative claim motions of Norse and ADM.	JPD	2.00	360.00	720.00
02/17/11	Prepare for (receipt, review, analysis of updated administrative claims analysis from Todd Arnold), conduct, follow up after, conference call with Todd Arnold, Ron Bender, Richard Adler, regarding administrative claim issues.	JPD	1.00	360.00	360.00
02/17/11	Phone calls to/from David Aaronson for US Cold Storage, review for court orders related to unpaid administrative claim.	JPD	0.50	360.00	180.00
Total for Task B310:					\$ 6,952.50
Total for Phase B100:					\$ 14,836.50
Total Fees for Professional Services:			43.20		\$ 14,836.50

Summary of Fees by Phase

Phase	Description	Hours	Amount
B100	Chapter 11	43.20	\$14,836.50
Total Fees Rendered this Period:		43.20	\$ 14,836.50

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Page: 6**Summary of Fees by Task**

Phase	Description	Hours	Amount
B150	Meeting of Creditors	2.20	\$792.00
B230	Financing	0.90	\$324.00
B210	Business Operations	3.80	\$1,179.00
B160	Fee/Employment Applications	2.40	\$607.50
B310	Claims Administration and Objections	19.80	\$6,952.50
B110	Case Administration	10.20	\$3,577.50
B270	Litigation	3.00	\$1,080.00
B120	Asset Analysis and Recovery	0.90	\$324.00
Total Fees Rendered this Period:		43.20	\$ 14,836.50

Summary of Fees by Timekeeper

Timekeeper	Rate	Hours	Amount
Dreher, Jamie P.	360.00	37.90	13,644.00
Christensen, Spencer W.	225.00	5.30	1,192.50
Total Fees Rendered this Period:		43.20	\$ 14,836.50

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Reimbursable Costs

Date	Description	Vendor	Exp Code	Atty	Amount
01/13/11	VENDOR: Soundpath; INVOICE#: 9164441000-021411; DATE: 3/24/2011 - Conference Calls	Soundpath	B110	JPD	14.25
	B/W Reprographics		B110		129.60
	Color Reprographics		B110		1.20
	Telephone - Long Distance		B110		5.90
Total Reimbursable Costs:					\$ 150.95

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downeybrand.com**INVOICE**April 18, 2011
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Page: 8**Summary of Current Charges**

Description	Amount
Current Fees for Professional Services	\$14,836.50
Current Disbursements/Reimbursable Costs	\$150.95
Total Amount Due This Invoice.....	<u>\$ 14,987.45</u>

Payment Due By 05/18/11.IDENTIFICATION
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REMITTANCE COPY

DB will be Billing Bankruptcy Court

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For Services Rendered Through March 31, 2011

Re: Matterhorn Group USBC ED#10-39672-11-MSM
Our Matter No. 41063.00000

Current Fees for Professional Services	\$14,836.50
Current Disbursements/Reimbursable Costs	\$150.95
Total Amount Due This Invoice.....	<u>\$ 14,987.45</u>

Please remit payment by 05/18/11

Return this remittance copy with your payment. Thank you.

364861 NBF-FTASK.rtf

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